

C - Tax Exemptions Over \$10M

Subject to full review

Joint Legislative Audit & Review Committee
Citizen Commission on Performance Measurement of Tax Preferences

Item	Year Enacted	Expiration Date	Brief Description	Tax Type	RCW	Combined 2005-07 State & Local Savings	Page
1	1854		Churches, parsonages and convents	Property - Nonprofit	84.36.020	\$113,014,000	11
2	1854		Cemeteries	Property - Private	84.36.020	\$11,229,000	32
3	1871		Household goods	Property - Personal Prop.	84.36.110(1)	\$818,103,000	42
4	1886		Nonprofit hospitals	Property - Nonprofit	84.36.040(1e)	\$70,608,000	18
5	1915		Nonsectarian organizations	Property - Nonprofit	84.36.030(1)	\$25,059,000	11
6	1923		Refund of fuel tax for exported fuel	Fuel Taxes	82.36.300	\$1,322,677,000	258
7	1925		Private colleges	Property - Nonprofit	84.36.050(1)	\$44,873,000	22
8	1925		Private K-12 schools	Property - Nonprofit	84.36.050(1)	\$50,875,000	22
9	1931		Other ships and vessels	Property - Personal Prop.	84.36.090	\$28,389,000	41
10	1931		Intangibles	Property - Personal Prop.	84.36.070	\$21,910,313,000	39
11	1931		Commercial vessels	Property - Personal Prop.	84.36.080(1)	\$19,086,000	40
12	1933		Exported & imported fuel	Fuel Taxes	82.36.230; 82.3	\$1,906,000,000	255
13	1935		Cash discounts	Public Utility	82.16.050(4)	\$15,000,000	149
14	1935		Vehicles sold to nonresidents	Sales/use - Interstate	82.08.0264	\$105,861,000	206
15	1935		Casual sales	Sales/use - Other	82.08.0251	\$14,195,000	234
16	1935		Receipts from taxes	Public Utility	82.16.050(1)	\$25,058,000	148
17	1935		Feed and seed	Sales/use - Farm	82.04.050(8)	\$126,685,000	179
18	1935		Nonresidents' personal property	Sales/use - Interstate	82.12.0251	\$11,941,722,000	211
19	1935		Tuition fees	B&O - Deductions	82.04.4282	\$34,120,000	110
20	1935		Public utilities	B&O - Business Activities	82.04.310	\$84,117,000	84
21	1935		Insurance premiums	B&O - Business Activities	82.04.320	\$630,973,000	85
22	1935		Agricultural producers	B&O - Business Activities	82.04.330, 82.0	\$55,130,000	86
23	1935		Income of employees	B&O - Business Activities	82.04.360	\$1,285,818,000	91
24	1935		Investments by nonfinancial firms	B&O - Deductions	82.04.4281	\$1,034,000,000	108
25	1935		Joint utility services	Public Utility	82.16.050(3)	\$32,000,000	149
26	1935		Cash discounts	B&O - Deductions	82.04.4283	\$22,200,000	111
27	1935		Credit losses	B&O - Deductions	82.04.4284	\$10,926,000	112
28	1935		Motor fuel taxes	B&O - Deductions	82.04.4285	\$32,718,000	112
29	1935		Motor vehicle and special fuel	Sales/use - Other	82.08.0255(1);	\$671,526,000	236
30	1935		Newspapers	Sales/use - Other	82.08.0253; 82.	\$39,201,000	234
31	1935		Real estate sales	B&O - Business Activities	82.04.390	\$373,000,000	92
32	1937		Vehicles used in commerce	Sales/use - Interstate	82.12.0254	\$87,896,000	211

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33	1937		Shipments to ports	Public Utility	82.16.050(8)	\$14,575,000	152
34	1943		Fertilizer and chemical spray	Sales/use - Farm	82.04.050(8)	\$107,191,000	180
35	1943		Labor for local road construction	Sales/use - Public	82.04.050(7)	\$215,929,000	213
36	1945		Breeding livestock; cattle & milk cows	Sales/use - Farm	82.08.0259; 82.	\$11,401,000	182
37	1947		Title insurance	Other Business Taxes	48.14.020	\$12,062,000	156
38	1949		Interstate transportation equipment	Sales/use - Interstate	82.08.0262	\$204,045,000	205
39	1949		Vehicles in interstate commerce	Sales/use - Interstate	82.08.0263	\$33,875,000	206
40	1949		Interstate bridges	Property - Public	84.36.230	\$11,260,000	9
41	1951		Real estate excise tax exemptions	Other Sales Taxes	82.45.010	\$456,820,000	265
42	1957		Fuel used in urban transportation	Fuel Taxes	82.36.275; 82.3	\$13,374,000	257
43	1959		Repaired items delivered to other states	Sales/use - Interstate	82.08.0265	\$10,707,000	207
44	1959		Boats sold to nonresidents	Sales/use - Interstate	82.08.0266; 82.	\$14,614,000	207
45	1961		Farm machinery sold to nonresidents	Sales/use - Interstate	82.08.0268	\$10,596,000	208
46	1965		Purchases by nonresidents, no or low sales taxes	Sales/use - Interstate	82.08.0273	\$115,240,000	209
47	1967		Processors of meat	B&O - Differential Rates	82.04.260(4)	\$18,934,000	127
48	1967		Credit for tax paid to other states	Sales/use - Deferrals	82.12.035	\$146,054,000	248
49	1967		Aircraft fuel tax exemption; imported/exported fuel	Fuel Taxes	82.42.030; 82.4	\$104,679,000	262
50	1967		Aircraft fuel tax exemption; commercial aircraft	Fuel Taxes	82.42.030	\$101,366,000	262
51	1970		Credit unions; state chartered	B&O - Business Activities	82.04.405	\$38,364,000	94
52	1970		Interest on real estate loans	B&O - Deductions	82.04.4292	\$81,861,000	115
53	1970		Shared real estate commissions	B&O - Business Activities	82.04.255	\$34,197,000	83
54	1971		Special fuel tax exemptions	Fuel Taxes	82.38.080	\$72,988,000	260
55	1971		Litter tax; agricultural products	Other Business Taxes	82.19.050(2)	\$1,709,000,000	163
56	1974		Business inventories	Property - Personal Prop.	84.36.477, 84.3	\$1,015,570,000	45
57	1975		Travel agents	B&O - Differential Rates	82.04.260(5)	\$11,214,000	128
58	1975		Labor for Federal government structures	Sales/use - Public	82.04.050(9)	\$80,529,000	213
59	1975		Medical devices	Sales/use - Health	82.08.0283; 82.	\$215,706,000	227
60	1976		Insurance guarantee funds	Other Business Taxes	48.32.145; 48.3	\$19,864,000	159
61	1976		Subsidized housing	In-lieu Excise - Leasehold	82.29A.130(3)	\$14,644,000	57
62	1977		Ferry boats	Sales/use - Public	82.08.0285; 82.	\$15,472,000	217
63	1979		Used mobile homes	Sales/use - Other	82.08.033; 82.1	\$42,833,000	241
64	1979		Annuities	Other Business Taxes	48.14.020	\$115,336,000	156
65	1979		Stevedoring	B&O - Differential Rates	82.04.260(7)	\$11,678,000	129
66	1979		Government grants to nonprofit organizations	B&O - Deductions	82.04.4297	\$120,761,000	117

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67	1979		Charter and freight brokers	B&O - Differential Rates	82.04.260(6)	\$26,351,000	129
68	1981		Youth organizations & local physical fitness	Sales/use - Other	82.08.0291; 82.	\$10,234,000	238
69	1982		Credit for bad debts	Sales/use - Deferrals	82.08.037; 82.1	\$137,747,000	247
70	1983		Local residential & coin-op telephone service	Sales/use - Other	82.08.0289	\$106,000,000	238
71	1983		Insurance agents	B&O - Differential Rates	82.04.260(9)	\$32,713,000	130
72	1983		Leased irrigation equipment	Sales/use - Farm	82.08.0288; 82.	\$16,633,000	185
73	1983		Local government business income	B&O - Public Activities	82.04.419	\$17,498,000	78
74	1983		Direct sellers	B&O - Business Activities	82.04.423	\$13,888,000	96
75	1983		Retailing	B&O - Differential Rates	82.04.250(1)	\$32,979,000	123
76	1984		Trade-ins	Sales/use - Other	82.08.010(1)	\$351,507,000	233
77	1984		Agricultural products held for sale	Property - Personal Prop.	84.36.470	\$78,215,000	44
78	1985		Historic property	Property - Private	84.26.070	\$13,235,000	30
79	1989		Successive possession of soft drink syrup	Other Business Taxes	82.64.030(1)	\$17,670,000	175
80	1989		Homes for the aging	Property - Nonprofit	84.36.041	\$19,359,000	19
81	1991		Canned computer software	Property - Personal Prop.	84.40.037	\$11,605,000	49
82	1991		Custom computer software	Property - Personal Prop.	84.36.600	\$12,089,000	47
83	1993		Medicare receipts	Other Business Taxes	48.14.0201(6a)	\$35,239,000	157
84	1993		Health maintenance organizations	B&O - Business Activities	82.04.322	\$307,422,000	86
85	1993		Dentistry	Other Business Taxes	48.14.0201(6b)	\$24,266,000	158
86	1993		Horticultural services for farmers	Sales/use - Farm	82.04.050(3e)	\$17,228,000	179
87	1995		International investment management	B&O - Differential Rates	82.04.290(1)	\$11,383,000	131
88	1996		\$28,000 minimum for filing a tax return	B&O - Business Activities	82.32.045(4)	\$82,000,000	98
89	1996	6/30/2009	Electric generating equipment; renewable resources	Sales/use - Producer	82.08.02567; 8	\$33,600,000	193
90	1997		Wholesale auto auctions	B&O - Business Activities	82.04.317, 82.0	\$12,602,000	85
91	1998		Customized computer software	Sales/use - Other	82.04.050(6)	\$63,846,000	232
92	1998		Royalty income	B&O - Differential Rates	82.04.2907	\$40,849,000	133
93	1998		Resellers of prescription drugs	B&O - Differential Rates	82.04.272	\$10,984,000	131
94	1999		Credit, lands impacted by salmon regulations	In-lieu Excise - Timber	84.33.0775	\$11,520,000	72
95	2000		Motor vehicles, travel trailers and campers	Property - Personal Prop.	84.36.595	\$1,260,353,000	46
96	2002		Public/nonprofit hospitals; Medicare receipts	B&O - Deductions	82.04.4311	\$144,009,000	118
97	2003	7/1/2024	Manufacturers of commercial aircraft	B&O - Differential Rates	82.04.260(11)	\$54,400,000	130
98	2003	7/1/2024	Aircraft pre-production expenditures	B&O - Credits	82.04.4461	\$40,200,000	138
99	2003		Over-the-counter drugs sold via prescription	Sales/use - Health	82.08.940; 82.1	\$22,217,000	228
100	2003	7/1/2024	Facilities for producing super-efficient aircraft	Property - Private	84.36.655	\$18,893,000	37

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101	2004		Taxation of boarding homes	B&O - Differential Rates	82.04.2908; 82.	\$12,910,000	
102	2005		\$2 million estate reduction	Estate	83.100.020	\$10,001,000	
103	2005		Farming deduction from estates	Estate	83.100.046	\$10,001,000	
Total:						\$51,266,757,000	

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